

## **Commissioners of the Revenue**

### **Duties of Commissioners of the Revenue**

The Commissioner of the Revenue shall exercise all the powers conferred and perform all the duties imposed upon such officer by General law.

### **New Positions**

The General Assembly did not approve any new positions for Commissioners offices.

### **Office Expenses**

Compensation Board Policy
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Listed below are reimbursable office expenses:

VALECO - Virginia Association of Locally Elected Constitutional Officers Annual Meeting - Officer or their designee (max 1) \$100.

LGOC - Local Government Officials' Conference – Officer or their designee (max 1) \$100.

CRAV - Commissioners of the Revenue Association of Virginia Annual Meeting Officer or their designee (max 1) \$100.

REIMBURSEMENT IS LIMITED TO STAFF IN COMPENSATION BOARD FUNDED POSITIONS.

<u>Code</u> 15.2-1636.15
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Treasurers' Association of Virginia Dues (Treasurer Only)  
Commissioner of the Revenue Association Dues (Commissioner Only)  
VALECO dues (Principal Elected Officer Only)  
Internet access costs (line charges, ISP costs or locality service charges)  
Stationery, postage printing and advertising  
Data processing services, telephone service  
Repairs to office furniture and equipment  
Premiums for burglary and other insurance

## **Requests for Transfers**

Written concurrence of the local governing body is **required** for requests to increase your budget or to transfer budgeted funds to equipment expense.

## **Non-Reimbursable Expenses**

The following are not reimbursable by the Compensation Board:

<u>Code</u> 15.2-1636.14
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Notary Public seal, fees or application  
Audit services  
Telephone equipment installation costs  
Subscriptions to periodicals, newspapers, Code of Virginia  
Name tags, desk signs, business cards  
Chair mats, custom software, calculator maintenance contracts  
Taxes  
Licenses, business or professional  
Dog tags or related expenses  
Decals or stickers of any kind  
Printing of licenses or license books  
Advertising other than state and local income, real estate or personal property tax  
Schools or in-house training

Compensation Board Policy
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Forms:

Applications, Building Permits  
Custom check registers  
Employee earnings records  
Real estate forms, Delinquent real estate tax statements  
Personal property forms  
Vehicle registration forms  
Yard sale/garage sale applications

If you have any questions concerning the reimbursable nature of any expense, please call the Compensation Board **prior** to expenditure.

## **Commissioners Career Development Program**

A Career Development Program for Commissioners of the Revenue was approved by the 2004 General Assembly.

The following related information can be found on the Compensation Board website by selecting Publications and Forms:

[Commissioners Career Development Program](#)

## **Deputy Commissioners Career Development Program**

A Career Development Program for Deputy Commissioners was approved by the 2004 General Assembly.

The following related information can be found on the Compensation Board website by selecting Publications and Forms:

[Deputy Commissioners Career Development Program](#)

## **Commissioners of the Revenue Salaries**

The Commonwealth's share of the principal officer's salary is 50% of the 1980 salary plus 100% of all increases thereafter.

<u>Code</u> 15.2-1636.12
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The Compensation Board reimburses staff salaries at 50% of the Compensation Board approved amount.

Appropriation Act, Item 505
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Provides a 3% salary increase for Compensation Board funded positions effective December 1, 2004.

## **Commissioners of the Revenue Salaries (cont.)**

70. The annual salaries of county or city Commissioners of the Revenue shall be as hereinafter prescribed, except as otherwise provided in §15.2-1636.12, Code of Virginia.

	July 1, 2004 to November 30, 2004	Dec 1, 2004 to June 30, 2005
Less than 10,000	50,165	51,670
10,000-19,999	55,741	57,413
20,000-39,999	61,934	63,792
40,000-69,999	68,814	70,878
70,000-99,999	76,461	78,755
100,000-174,999	84,955	87,504
175,000-249,999	89,428	92,111
250,000 and above	101,622	104,671

Following receipt of the Commissioner's certification that the minimum requirements of the Commissioners of the Revenue Career Development Program have been met, and provided that such certification is received by the Compensation Board on or before November 1, 2004, the Compensation Board shall increase the annual salary shown above for a 12-month period effective December 1, 2004.

<b>Percent of Increase</b>	<b>Function(s)</b>
<b>4.7</b>	<b>Minimum Criteria</b>
<b>7.0</b>	<b>Minimum Criteria AND State income tax OR Real estate tax services</b>
<b>9.3</b>	<b>Minimum Criteria AND State income tax AND Real estate tax services</b>

## **Maximum Rank Allocation**

Maximum rank allocation for Treasurers, Commissioners of the Revenue and Directors of Finance is as follows:

<b>Population</b>	<b>Grade</b>	<b>Maximum Rank</b>
0-9,999	6	DII
10,000-19,999	8	DIII
20,000-39,999	9	DIV
40,000-69,999	10	CDI
70,000-99,999	11	CDII
100,000-174,999	13	CDIII
175,000-249,999	14	CDIV
250,000-Above	14	CDIV

## **Staffing Standards**

### Compensation Board Criteria For Allocating New Positions In Commissioners Of The Revenue Offices

In determining the allocations of additional positions, the Compensation Board considers the following criteria:

1. The position (or positions) must be requested by the Commissioner of the Revenue as part of the Compensation Board's annual budget process.
2. The position requested must perform only statutorily prescribed duties of the Commissioner of the Revenue.
3. The Commissioner's office must have a PC, or be connected to the city/county system or have such systems scheduled for installation within 12 months.
4. Funds and positions must be appropriated by the General Assembly.
5. The Compensation Board will use the staffing methodology and weighted average workload criteria developed by the Workload Study Committee to determine the appropriate level of Compensation Board staff support for each office requesting additional positions.
6. The Compensation Board shall determine the number of additional positions to be allocated to any one office based upon criteria 1-5, inclusive, and additional positions shall be allocated in the order of percentage of need, where the offices with the highest percentage of need will receive positions first. The percentage of need is determined by calculating the percentage that the number of additional positions needed is of the total number of current positions.

7. Because the current staffing of Commissioners' offices includes hourly-wage staff expressed as F.T.E. positions, any office receiving a new position shall not have its hourly-wage funds reduced equivalent to the salary of the new position.

### Staffing Methodology

The methodology used to determine appropriate staffing levels in each Commissioners' office was developed by the Workload Study Committee and adopted by the Compensation Board.

The methodology considers current Compensation Board funded positions and hourly wage funded employees, or full-time equivalent positions, and a weighted average of workload, as reported by Commissioners, is calculated. Workload elements and weights are as follows:

<u>Workload Elements</u>	<u>Weights</u>
Parcels	.08
Transfers	.50
Reassessments	1.25
Personal Property	.17
M & T/Business	.33
Mobile Homes	.33
Tax Relief	.50
Business Lic./MC	.50
Land Use	.50
Business-Excise Tax	4.00
State Tax Returns	0.33
Estimated Taxes	.17
Adjustments	.17
Cemetery Trust Accounts	8.00
Bank Franchise Tax Accounts	1.00
Public Service Corp Accounts	2.00
Coal/Gas/Oil Severance & Mineral Tax Accounts	2.00
Issuance of "No Fee" Decals	.17
Other Activities	.00

After determining the number of Compensation Board employees and the total number of hours worked each year per locality, a linear regression analysis was performed to determine a formula for a line of best fit and a model was created. The resulting formula that was derived is

$$\text{Staff Needed} = .0002927 * (\text{hours of work each year}) + 1.7864$$

This formula was used to determine the employees predicted to be needed to perform the work in any given locality based on the combined data trend of all other offices.